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The registration fee includes seminar, materials, a post-seminar reception and seminar presentation handout.

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FOULSTON SIEFKIN LLP
ESTATE PLANNING FORUM
1551 N. WATERFRONT PKWY, STE 100
WICHITA, KS 67206-4466

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2012 Winter Estate Planning Forum

January 19, 2012

1:15 - 4:30 p.m. | Wichita Airport Hilton

Executive Conference Center

2098 Airport Road

REGISTRATION FEE: \$85 per attendee;

includes a reception and materials to take home as a desk reference.

FOR INFORMATION call Judy Phipps 291.9548 or if out of Wichita, call 1.800.267.6371

SEATING IS LIMITED and enrollment not available for attorneys in private practice without prior approval.

FOULSTON  SIEFKIN LLP
ATTORNEYS AT LAW

1551 N. Waterfront Parkway, Suite 100
Wichita, Kansas 67206-4466

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**2012 Winter
Estate Planning Forum**

For more information visit:
www.foulston.com/estateplanning

FOULSTON  SIEFKIN LLP
ATTORNEYS AT LAW

2012 Winter Estate Planning Forum

Thursday, January 19, 2012

1:15-4:30 p.m.

Wichita Airport Hilton
Executive Conference Center
2098 Airport Road

FOULSTON SIEFKIN

*Estate Planning
Practice Group*

AREAS OF REPRESENTATION:

Wills
Testamentary Trusts
Revocable Trusts
Powers of Attorney
Living Wills
Family Harmony Preservation
Buy/Sell Agreements
Gifting Programs
Transfer of Control & Wealth
Tax Audit Representation
Business Succession
Charitable Giving
IRS Filings
Elder Care
Family Limited Partnerships
Limited Liability Companies
Irrevocable Trusts
Insurance Planning
Premarital Agreements
Guardians & Conservators
Generation Skipping
Creditor Protection
Fiduciaries:
Trustees, Executors, Personal
Representatives,
Administrators
Probate
Medicaid & Other
Government Resources
Special Needs

WINTER FORUM AGENDA:

Thursday, January 19, 2012

Wichita Airport Hilton

12:45 - 1:15 pm

- Registration

1:15 - 2:00 pm

- Recent Developments in Estate Planning
Timothy O'Sullivan and Matthew Bish

2:00 - 2:10 pm

- Break

2:10 - 3:10 pm

- Governmental Resource Benefits Planning "Boot Camp"
(Part 1 - Qualification Requirements- Medicaid, VA, SSI,
Sec 8 Housing)
Timothy O'Sullivan, Stewart Weaver and Matthew Bish

3:10 - 3:20 pm

- Break

3:20 - 4:40 pm

- Governmental Resource Benefits Planning "Boot Camp"
(Part 2 - Estate Planning Strategies to Maximize Benefits)
(Part 3 - Minimizing Estate Recovery of Benefits)

4:40 pm

- Reception

COMMENTS FROM LAST SUMMER'S FORUM ATTENDEES:

"Speakers are prepared and very knowledgeable about topics"

"Outstanding, thought-provoking"

"Interactive, energetic, humorous, interesting"

"Liked real cases as examples"

"Speakers did an excellent job of keeping it casual & conversational."

"Best one yet!"

ESTATE PLANNING FORUM TOPICS

RECENT DEVELOPMENTS IN ESTATE PLANNING

Timothy O'Sullivan and Matthew Bish will discuss what our estate planning department considers the most significant developments since our previous Forum. Such developments will include federal and state legislative developments, judicial decisions and IRS regulations and rulings that have the greatest impact on estate planning professionals.

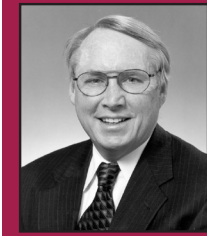
GOVERNMENTAL RESOURCE BENEFITS PLANNING "BOOT CAMP"

The area of "need based" governmental resource planning in the estate planning process is exploding. More than one-half of all residents in long-term care facilities are on Medicaid. It is estimated that 80% of medical expenditures for individuals over the age of 65 are spent on long-term care. American demographics ensure that the population of the elderly will greatly increase in the coming decade with an attendant significant rise in disabilities and Medicaid qualification issues. Aging World War II, Korean War and Viet Nam War veterans will also ensure that there will be a large population having qualifying issues regarding Veterans Administration benefits such as "aid and assistance." Another significant "need based" program which can impact the elderly is so-called "Section 8" housing. For younger individuals who meet certain disability tests, there are also qualification issues with respect to supplemental security income (SSI) and its concomitant Medicaid qualification.

While the opportunities for achieving substantial economic benefits with regard to such "need based" programs are great, so also is the need for a high level of sophistication by estate planners in this area. There is arguably no more complex area in the estate planning arena than planning to maximize "need based" governmental resource benefits and minimize any potential governmental claim against the recipient's or recipient's spouse's estate to recoup such benefits. Not only are the rules governing these programs arcane and frequently counterintuitive, strategic tax planning issues need to be addressed. Without careful planning, the integrity of the estate plan, as well as other estate planning goals, such as maintaining family harmony, can be unnecessarily compromised in the process. If the foregoing issues did not make it difficult enough, the eligibility requirements for all of these programs differ and consequently can sometimes run at "cross purposes" with each other.

This seminar will address comprehensive "goal oriented" governmental resource estate planning strategies designed to better maximize and enhance qualification for "need based" government resources such as Medicaid and SSI. In addition, estate planning techniques, including "special needs trusts," crafted to preclude assets which are to pass to other family members either by gift or upon death from disqualifying them for "need based" governmental programs, will likewise be discussed. Further, the presenters will review the importance of so-called "d4A trusts," which provide a mechanism to exclude assets of "disabled" individuals under the age of 65 from being considered a resource so as to disqualify them from such "need based" programs. Moreover, the role and advantages of long term care insurance will also be addressed. Finally, in order to complete the picture, there will be a discussion of strategies which minimize the State of Kansas' ability to recover Medicaid benefits paid from the estate of the recipient or the estate of the recipient's surviving spouse.

Timothy O'Sullivan is a Partner with Foulston Siefkin practicing in the areas of



estate planning and probate, trust law and elder law. Mr. O'Sullivan received a J.D. from Washburn University School of Law and a LL.M. in Taxation from the University of Missouri-Kansas City School of Law. Timothy O'Sullivan was recently named Best Lawyer's 2010 Wichita Area Lawyer of the Year in Trusts and Estates. He can be reached at 316.291.9564 or at tosullivan@foulston.com.

Stewart Weaver is a Partner with Foulston Siefkin practicing in the areas of estate planning and probate, and elder law. Mr. Weaver received his J.D. from Washburn University School of Law. He can be reached at 316.291.9736 or sweaver@foulston.com.



Matthew Bish is an Associate with Foulston Siefkin practicing in the areas of estate planning and probate, and elder law. Mr. Bish received his J.D. from Washburn University School of Law. He can be reached at 316.291.9729 or mbish@foulston.com.

Timothy O'Sullivan, a speaker at the Winter Estate Planning Forum, is the author of the Kansas Estate Planning book. This 150-page book is designed to be an objective discussion of most factors involved in the estate planning process.

Unlike most estate planning books which are designed for the general public, it specifically addresses the impact of Kansas laws on estate planning issues and techniques. The author believes this book is one of the most comprehensive and informative overviews available to assist

Kansas residents in either implementing an estate plan or reviewing an existing estate plan. This book is available for purchase for \$50 plus tax and shipping at: www.foulston.com/estateplanningbook

